



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF OMRO WATER UTILITY

Principal Office: 205 SOUTH WEBSTER AVENUE  
P.O. BOX 399  
OMRO, WI 54963

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I GAYLENE NASH of  
(Person responsible for accounts)

\_\_\_\_\_, CITY OF OMRO WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/15/2002
(Signature of person responsible for accounts)	(Date)

CITY ADMINISTRATOR \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF OMRO WATER UTILITY**Utility Address:** 205 SOUTH WEBSTER AVENUE

P.O. BOX 399

OMRO, WI 54963

**When was utility organized?** 5/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS GAYLENE NASH**Title:** CITY ADMINISTRATOR**Office Address:**

205 SOUTH WEBSTER AVENUE

OMRO, WI 54963

**Telephone:** (920) 685 - 7011**Fax Number:** (920) 685 - 7000**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** tunke@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MICHAEL KRAMER**Title:** MAYOR**Office Address:**

205 SOUTH WBSTER AVENUE

OMRO, WI 54963

**Telephone:** (920) 685 - 7000**Fax Number:** (920) 685 - 7011**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** tunke@virchowkrause.com**Date of most recent audit report:** 3/8/2002**Period covered by most recent audit:** 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR GARY MARKS**Title:** CHIEF UTILITY OPERATOR**Office Address:**

205 SOUTH WEBSTER AVENUE  
OMRO, WI 54963

**Telephone:** (920) 685 - 7000**Fax Number:** (920) 685 - 7011**E-mail Address:**

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**Name of utility commission/committee:** City Council

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**Names of members of utility commission/committee:**

MR BOB BREU, COUNCIL MEMBER  
MR KENNETH CADY, COUNCIL MEMBER  
MR JAMES ECKSTROM, COUNCIL MEMBER  
MR GORDON GARVENS, COUNCIL MEMBER  
MR ROGER JAEGER, COUNCIL MEMBER  
MR STEVE JUNGWIRTH, COUNCIL MEMBER  
MR MIKE KRAMER, CITY MAYOR

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**Is sewer service rendered by the utility?** NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	318,801	316,941	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	140,739	148,134	<b>2</b>
Depreciation Expense (403)	40,045	39,786	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	44,986	49,345	<b>5</b>
<b>Total Operating Expenses</b>	<b>225,770</b>	<b>237,265</b>	
<b>Net Operating Income</b>	<b>93,031</b>	<b>79,676</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>93,031</b>	<b>79,676</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	8,678	10,653	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>8,678</b>	<b>10,653</b>	
<b>Total Income</b>	<b>101,709</b>	<b>90,329</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>101,709</b>	<b>90,329</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	25,445	28,258	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,483	1,647	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>26,928</b>	<b>29,905</b>	
<b>Net Income</b>	<b>74,781</b>	<b>60,424</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	797,946	737,522	<b>20</b>
Balance Transferred from Income (433)	74,781	60,424	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>872,727</b>	<b>797,946</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	8,678	5
<b>Total (Acct. 419):</b>	8,678	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	318,801	0	0	0	<b>318,801</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,704				<b>1,704</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>317,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>317,097</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	60,774		<b>60,774</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>60,774</b>	<b>0</b>	<b>60,774</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,144,207	2,137,946	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	468,079	439,580	<b>2</b>
<b>Net Utility Plant</b>	<b>1,676,128</b>	<b>1,698,366</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	3,725	60,490	<b>5</b>
Other Investments (124)	18,764	25,436	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>22,489</b>	<b>85,926</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	392,697	321,958	<b>8</b>
Temporary Cash Investments (132)	110,010	106,204	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	47,493	47,828	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,631	2,868	<b>14</b>
Materials and Supplies (150)	4,867	5,922	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)		1,313	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>558,698</b>	<b>486,093</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,930	6,413	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>4,930</b>	<b>6,413</b>	
<b>Total Assets and Other Debits</b>	<b>2,262,245</b>	<b>2,276,798</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	201,803	201,803	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	872,727	797,946	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,074,530</b>	<b>999,749</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	350,000	400,000	<b>24</b>
Advances from Municipality (223)	25,815	51,630	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>375,815</b>	<b>451,630</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	9,744	25,028	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	41,168	46,290	<b>31</b>
Interest Accrued (237)	3,842	4,321	<b>32</b>
Other Current and Accrued Liabilities (238)	16,951	11,060	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>71,705</b>	<b>86,699</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	740,195	738,720	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,262,245</b>	<b>2,276,798</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,144,207	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>2,144,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	468,079	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>468,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,676,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	439,580				<b>439,580</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	40,045				<b>40,045</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,418				<b>3,418</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>43,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,463</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	14,964				<b>14,964</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>14,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,964</b>	<b>19</b>
<b>Balance End of Year</b>	<b>468,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>468,079</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,867	5,922	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>4,867</b>	<b>5,922</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 MORTGAGE REVENUE BONDS	1,483	428	4,930	1
<b>Total</b>			<b>4,930</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	201,803	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>201,803</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1992 MORTGAGE REVENUE BONDS	12/01/1992	11/01/2002	3.00%	350,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>350,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM FUND 403	12/31/1996	12/31/2002	0.00%	25,815	1
<b>Total for Account 223</b>				<b>25,815</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	46,290	1
<b>Accruals:</b>		
Charged water department expense	44,986	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>44,986</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	44,747	6
Social Security taxes	4,969	7
PSC Remainder Assessment	392	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>50,108</b>	
<b>Balance end of year</b>	<b>41,168</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

<b>Description of Issue (a)</b>	<b>Interest Accrued Balance First of Year (b)</b>	<b>Interest Accrued During Year (c)</b>	<b>Interest Paid During Year (d)</b>	<b>Interest Accrued Balance End of Year (e)</b>	
<b>Bonds (221)</b>					
1992 MORTGAGE REVENUE BONDS	4,321	25,445	25,924	3,842	1
<b>Subtotal</b>	<b>4,321</b>	<b>25,445</b>	<b>25,924</b>	<b>3,842</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,321</b>	<b>25,445</b>	<b>25,924</b>	<b>3,842</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	738,720	0	0	0	0	<b>738,720</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,475					<b>1,475</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>740,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>740,195</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
RECEIVABLE FROM TIF	3,725	1
<b>Total (Acct. 123):</b>	<b>3,725</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	18,764	2
<b>Total (Acct. 124):</b>	<b>18,764</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	47,493	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>47,493</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
AMOUNTS PLACED ON TAX ROLL	3,631	12
<b>Total (Acct. 145):</b>	<b>3,631</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,141,076	0	0	0	<b>2,141,076</b>	<b>1</b>
Materials and Supplies	5,394	0	0	0	<b>5,394</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	453,829	0	0	0	<b>453,829</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	739,457	0	0	0	<b>739,457</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>953,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>953,184</b>	
Net Operating Income	93,031	0	0	0	<b>93,031</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.76%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.76%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	201,803	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	835,336	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,037,139</b>	
<b>Net Income</b>		
Net Income	74,781	5
<b>Percent Return on Proprietary Capital</b>	<b>7.21%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

---

**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The utility's advance from general fund was established with a zero percent interest rate.

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### Identification and Ownership - Contacts (Page iv)

January 10, 2003

Ms. Gaylene Nash, City Administrator  
City of Omro Water Utility  
205 South Webster Avenue  
Omro, WI 54963-1351

2001 Analytical Review DWCCA-4400-PJL

Dear Ms. Nash:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comment:

As directed in item number 4 of our letter dated October 31, 2001 concerning our review of the utility's 2000 annual report, please report the 171 hydrants on the Hydrants and Distribution System Valves schedule on page W-18 on line 2 in the future to indicate that they are located within the municipality.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Omro.doc

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### ACCOUNTANTS' COMPILATION REPORT

City of Omro Water Utility  
Omro, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Omro Water Utility, an enterprise fund of the City of Omro, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S  
VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 8, 2002

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	300,123	1
<b>Total Sales of Water</b>	<b>300,123</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,321	2
Miscellaneous Service Revenues (471)	58	3
Rents from Water Property (472)	10,800	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,499	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>18,678</b>	
<b>Total Operating Revenues</b>	<b>318,801</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	16,471	9
Water Treatment Expenses (630-635)	24,942	10
Transmission and Distribution Expenses (640-655)	16,229	11
Customer Accounts Expenses (901-904)	20,245	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	62,852	14
<b>Total Operation and Maintenance Expenses</b>	<b>140,739</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	40,045	15
Amortization Expense (404-407)		16
Taxes (408)	44,986	17
<b>Total Other Operating Expenses</b>	<b>85,031</b>	
<b>Total Operating Expenses</b>	<b>225,770</b>	
<b>NET OPERATING INCOME</b>	<b>93,031</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	1	182	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1</b>	<b>182</b>	
Metered Sales to General Customers (461)				
Residential	1,126	47,610	148,620	4
Commercial	120	20,874	45,779	5
Industrial	6	894	2,270	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,252</b>	<b>69,378</b>	<b>196,669</b>	
Private Fire Protection Service (462)	4		338	7
Public Fire Protection Service (463)	1		92,022	8
Other Sales to Public Authorities (464)	20	6,236	10,912	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,278</b>	<b>75,615</b>	<b>300,123</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	0		1
Total		0	0

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	92,022	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>92,022</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,321	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,321</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	58	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>58</b>	
<b>Rents from Water Property (472):</b>		
RENTS FROM WATER PROPERTY	10,800	8
<b>Total Rents from Water Property (472)</b>	<b>10,800</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,499	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>3,499</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	625	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,862	7
Operation Supplies and Expenses (623)	1,466	8
Maintenance of Pumping Plant (625)	1,518	9
<b>Total Pumping Expenses</b>	<b>16,471</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	13,429	10
Chemicals (631)	8,426	11
Operation Supplies and Expenses (632)	1,965	12
Maintenance of Water Treatment Plant (635)	1,122	13
<b>Total Water Treatment Expenses</b>	<b>24,942</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	1,834	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,050	16
Maintenance of Mains (651)	8,881	17
Maintenance of Services (652)	1,864	18
Maintenance of Meters (653)	1,323	19
Maintenance of Hydrants (654)	277	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>16,229</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,027	22
Accounting and Collecting Labor (902)	14,704	23
Supplies and Expenses (903)	1,810	24
Uncollectible Accounts (904)	1,704	25
<b>Total Customer Accounts Expenses</b>	<b>20,245</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	25,714	27
Office Supplies and Expenses (921)	1,677	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,027	30
Property Insurance (924)	3,435	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	19,702	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	428	35
Transportation Expenses (933)	3,739	36
Maintenance of General Plant (935)	130	37
<b>Total Administrative and General Expenses</b>	<b>62,852</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>140,739</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		41,168	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,270	2
<b>Net property tax equivalent</b>		<b>39,898</b>	
Social Security		4,696	3
PSC Remainder Assessment		392	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>44,986</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.233715				3
County tax rate	mills		6.582488				4
Local tax rate	mills		10.492140				5
School tax rate	mills		10.781020				6
Voc. school tax rate	mills		2.202619				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.291982</b>				10
Less: state credit	mills		1.352540				11
<b>Net tax rate</b>	mills		<b>28.939442</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.492140</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.983639</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.475779</b>				17
<b>Total Tax Rate</b>	mills		<b>30.291982</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.774983</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.939442</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.427583</b>				21
Utility Plant, Jan. 1	\$	2,137,946	2,137,946				22
Materials & Supplies	\$	5,922	5,922				23
<b>Subtotal</b>	\$	<b>2,143,868</b>	<b>2,143,868</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,143,868</b>	<b>2,143,868</b>				26
Assessment Ratio	dec.		0.856200				27
<b>Assessed Value</b>	\$	<b>1,835,580</b>	<b>1,835,580</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.427583</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>41,168</b>	<b>41,168</b>				30
Tax Equivalent per 1994 PSC Report	\$	40,023					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>41,168</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	6,987		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>6,987</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,207		12
Structures and Improvements (321)	23,685		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,283		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>73,175</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	57,866		23
<b>Total Water Treatment Plant</b>	<b>57,866</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			6,987	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>6,987</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,207	12
Structures and Improvements (321)			23,685	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,283	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>73,175</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			57,866	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>57,866</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			250	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	391,843		26
Transmission and Distribution Mains (343)	1,086,561		27
Fire Mains (344)	0		28
Services (345)	176,480	1,710	29
Meters (346)	132,318	8,436	30
Hydrants (348)	152,193		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,939,645</b>	<b>10,146</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,075		35
Computer Equipment (391.1)	15,524	131	36
Transportation Equipment (392)	13,225	10,948	37
Stores Equipment (393)	2,531		38
Tools, Shop and Garage Equipment (394)	9,204		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,979		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,735		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>60,273</b>	<b>11,079</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,137,946</b>	<b>21,225</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,137,946</b>	<b>21,225</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			391,843	26
Transmission and Distribution Mains (343)			1,086,561	27
Fire Mains (344)			0	28
Services (345)	500		177,690	29
Meters (346)	1,240		139,514	30
Hydrants (348)			152,193	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,740</b>	<b>0</b>	<b>1,948,051</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			8,075	35
Computer Equipment (391.1)			15,655	36
Transportation Equipment (392)	13,224		10,949	37
Stores Equipment (393)			2,531	38
Tools, Shop and Garage Equipment (394)			9,204	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			1,979	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			9,735	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>13,224</b>	<b>0</b>	<b>58,128</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,964</b>	<b>0</b>	<b>2,144,207</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>14,964</b>	<b>0</b>	<b>2,144,207</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,145	8,145	1
February			7,006	7,006	2
March			7,494	7,494	3
April			7,158	7,158	4
May			8,404	8,404	5
June			7,952	7,952	6
July			9,440	9,440	7
August			8,192	8,192	8
September			6,824	6,824	9
October			7,519	7,519	10
November			6,465	6,465	11
December			6,841	6,841	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>91,440</b>	<b>91,440</b>	
Less: Water sold				75,615	13
Volume pumped but not sold				15,825	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				2,220	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,220	19
Volume pumped but unaccounted for				13,605	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				522	23
Date of maximum: 10/9/2001					24
Cause of maximum:					25
Tower inspection - pressure relief system					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				205	26
Date of minimum: 12/5/2001					27
Total KWH used for pumping for the year				136,677	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1941 ACTIVE WELL	#1	202	10	302,400	Yes	<b>1</b>
1939 ACTIVE KRAFT BUILDING WE	#2	285	10	331,200	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2		<b>1</b>
Location	OMRO	OMRO		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	FB MORSE	FB MORSE		<b>5</b>
Year Installed	1990	1989		<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL		<b>7</b>
Actual Capacity (gpm)	210	230		<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		<b>10</b>
Year Installed	1990	1989		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	25	25		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	SPHEROID STEEL TOWER	WELL #2		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			<b>4</b>
				<b>5</b>
Year constructed	1988			<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL			<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	180			<b>10</b>
Total capacity in gallons (actual)	400,000			<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	100.0000	100.0000		<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y	Y		<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	531	0	0	0	531	1
M	D	2.000	72	0	0	0	72	2
P	D	2.000	671	0	0	0	671	3
M	D	4.000	982	0	0	0	982	4
M	D	6.000	18,362	0	0	0	18,362	5
P	D	6.000	39,246	0	0	0	39,246	6
M	D	8.000	9,963	0	0	0	9,963	7
P	D	8.000	28,592	0	0	0	28,592	8
M	D	10.000	1,221	0	0	0	1,221	9
<b>Total Within Municipality</b>			<b>99,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99,640</b>	
<b>Total Utility</b>			<b>99,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99,640</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.375	262	0	0	0	262		1
M	0.750	630	0	1	0	629		2
M	1.000	222	1	0	0	223		3
M	1.250	8	0	0	0	8		4
M	2.000	17	1	0	0	18		5
M	4.000	2	0	0	0	2		6
M	6.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>1,143</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>1,144</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,209	25	31	0	1,203	0	1
1.000	28	0	0	1	29	3	2
1.250	5	0	0	0	5	0	3
1.500	11	0	0	0	11	1	4
2.000	15	0	0	(1)	14	4	5
3.000	3	0	0	0	3	2	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>1,273</b>	<b>25</b>	<b>31</b>	<b>0</b>	<b>1,267</b>	<b>11</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,108	82	1	6	0	6	1,203	1
1.000	6	16	2	5	0	0	29	2
1.250	0	4	1	0	0	0	5	3
1.500	0	7	2	1	0	1	11	4
2.000	0	7	1	5	0	1	14	5
3.000	0	1	0	2	0	0	3	6
4.000	0	0	0	1	0	0	1	7
6.000	0	1	0	0	0	0	1	8
<b>Total:</b>	<b>1,114</b>	<b>118</b>	<b>7</b>	<b>20</b>	<b>0</b>	<b>8</b>	<b>1,267</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	171				171	1
Within Municipality	0				0	2
<b>Total Fire Hydrants</b>	<b>171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	110
Number of distribution system valves end of year:	215
Number of distribution valves operated during year:	120

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 651 - Decrease due to a reduction in main breaks in 2001.

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### Water Services (Page W-16)

Additions were financed by customers.

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### Meters (Page W-17)

All 3/4" meters are replaced instead of being tested.

Adjustment relates to inventory count of meters at year end indicated that our 2" meter was actually a 1" meter.

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